



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249

DFAS-A/IS

Jun 6, 2001

MEMORANDUM FOR DIRECTORS, DFAS INDIANAPOLIS FIELD
ORGANIZATIONS, FINANCE AND
ACCOUNTING OFFICERS

SUBJECT: Fiscal Year 2001 Year-End Instructions for
DFAS-IN Army-Funded Accounting Activities

The attached instructions, covering fiscal year-end processing for funds being executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits, are provided for your use.

Point of contact is Ms. Nancy Fairfield, 317-510-3380.

/Signed/
T. J. Heavyside
Director for Accounting and Finance

Attachment

1. Year-End Instructions

**FISCAL YEAR 2001
YEAR-END INSTRUCTIONS FOR DFAS-IN
ARMY-FUNDED ACCOUNTING ACTIVITIES**

TABLE OF CONTENTS

| Paragraph | Page |
|---|-------------|
| 1. PURPOSE | 1 |
| 2. NEW ITEMS FOR THIS YEAR | 1 |
| 3. ELECTRA PROCESSING | 1 |
| 4. CERTIFICATION AND ASSURANCE STATEMENTS | 2 |
| 5. SPECIAL EMPHASIS | 3 |
| A. Accurate and Timely Reporting | 3 |
| B. Footnotes | 4 |
| C. Expenditure Timing Issues | 5 |
| D. Reimbursable Order Write Down | 5 |
| E. Negative Unliquidated Obligations | 5 |
| F. Problem Disbursements | 5 |
| G. Invalid use of Elements of Resource (EORs) | 9 |
| H. Do-It-Yourself (DITY) Moves | 10 |
| I. Recoveries VS Credit Obligations | 10 |
| J. Use of Contingency Funds | 10 |
| 6. PROGRAM AND BUDGET ACCOUNTING SYSTEM (PBAS) ORDER AND FUND CONTROL | 10 |
| 7. EXPENDITURE REPORTING | 10 |
| 8. STATUS REPORTING | 11 |
| A. Status of Approved Resources and Status of Reimbursements | 11 |
| B. Civilian Manpower Obligation Data | 11 |
| C. Management Decision Package and Special Operations Decision Package Reporting | 12 |
| D. Morale, Welfare, and Recreation Reporting | 13 |
| E. Prompt Pay Act (PPA) Report | 13 |
| F. Other Required Reports | 13 |
| G. Additional Requirements | 14 |
| 9. GENERAL LEDGER TRIAL BALANCE REPORTING | 14 |
| 10. ARMY WORKING CAPITAL FUND REPORTING | 15 |
| 11. CANCELING APPROPRIATIONS | 17 |
| 12. TRANSACTIONS AFFECTING CANCELING APPROPRIATIONS | 19 |
| 13. FOREIGN MILITARY SALES AND SECURITY ASSISTANCE | 21 |

ATTACHMENTS

| | |
|--------------|--|
| Attachment 1 | Points of Contact |
| Attachment 2 | Schedule of Report Due Dates |
| Attachment 3 | Accounting Activity Assurance Statement |
| Attachment 4 | Allotment Holder Certification Statement |

| | |
|--------------|---|
| Attachment 5 | Accounting Activity General Ledger Assurance Statement |
| Attachment 6 | CMOD Reporting Appropriations |
| Attachment 7 | MDEP Reporting Appropriations |
| Attachment 8 | Appropriation Cancelation Dates |

**YEAR-END INSTRUCTIONS FOR DFAS-IN ARMY-FUNDED
ACCOUNTING ACTIVITIES**

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits. Points of contact (POCs) are at Attachment 1 and due dates are at Attachment 2.

2. New Items for This Year.

A. Revised DoDFMR, Volume 3, Chapters 8 and 11, were published in November, 2000 and January, 2001 respectively. The new policies provide the accounting activity with the authority to record obligations on behalf of the fund holder under specific guidelines. However, during the final two weeks of the fiscal year (FY), accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period. DFAS-IN Accounting Policy Implementation Messages 01-15 and 01-16 provide supplemental implementation guidance.

B. During FY 2001, DFAS-IN reorganized to incorporate all responsibilities for accounting reports under DFAS Indianapolis (Sustaining Forces). All Army-funded accounting reports are managed by the Directorate for DFAS Corporate Operations, Army Budget Execution Reports Division (DFAS-AHCC/IS).

C. The Assistant Secretary of the Army (Financial Management) (ASA(FM)) now requires Civilian Manpower Obligation Data (CMOD) reporting for Foreign Military Sales (FMS). See paragraphs 8.B. and 13.

3. Electra Processing.

A. Accounting activities have until the 7th workday of October (October 10th) to complete Electra correction processing for budget execution (CSCFA-218/CSCFA-112) reports. Departmental personnel will identify and process any final corrections by the 9th workday (October 12th) so that accounting activities can update their accounting system and run corrected reports for certification. System proponents will provide their users with the technical instructions to accomplish the update. Updating the field

accounting system prior to assurance and certification of the fiscal year-end reports ensures agreement between the installation-level and the departmental level systems.

B. Correct the Electra edit table errors first, then resolve and process corrections for the out-of-balance and abnormal conditions in the Table of Abnormal Balances (TABs). Some, but not all, of the abnormal conditions reported in the TABs are as follows:

- (1) Negative Undelivered Orders.
- (2) Negative receivables.
- (3) Negative unliquidated obligations (NULOs)/Overdisbursements.
- (4) Negative payables.
- (5) Overobligations.
- (6) Status/Command Expenditure Report (CER) differences.
- (7) Funds exceeding annual program

C. Upon completion of the Electra process, to include any transactions made by departmental personnel at DFAS-AHCC/IS, submit the hard copy reports containing all corrections to the allotment/allowance holder for certification as explained in paragraph 4 below. Coordinate the certification date with the allotment/allowance holder.

D. Fax any corrections that change bottom line totals (appropriation/fiscal year) to the general ledger and budget execution POC in Attachment 1. Bottom line changes must be included in the general ledger pre-closing to ensure a correct year-end rollover.

E. Upon completion of the procedures in paragraphs 3A through 3D above, the Accounting Activity Director (or the Senior Accountant) will E-mail a statement of completion to the appropriate customer service team POC listed in Attachment 1. Provide this statement by the 11th workday of October (October 16th) and include that you have (1) made the final Electra corrections, (2) rendered the assurance statements, (3) submitted any general ledger adjustments, and (4) the allotment/allowance holder has certified the reports.

4. Certification and Assurance Statements.

A. The accounting activity will submit the original hard copy reports and a copy of the assurance statement at Attachment 3 to the allotment/allowance holder. The accounting activity will retain the original assurance statement for audit purposes.

B. The allotment/allowance holder is the commander or a designated representative (including the civilian equivalent) of an activity or installation who receives an allotment/allowance of funds. The commander can delegate in writing to a position or named individual (Deputy Commander or civilian equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The commander or the designated representative will certify the reports as the allotment/allowance holder using the statement at Attachment 4. The allotment/allowance holder is responsible for retaining for audit the original hardcopy reports and accompanying certification statement as well as any delegation of authority.

C. The Accounting Activity Director (or the Senior Accountant) is responsible for ensuring the electronic submission of the report is in total agreement with the hardcopy report certified by the allotment/allowance holder.

D. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy of the special open allotment accounts using the assurance statement at Attachment 3 and retain the statement for audit purposes.

E. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 5. The accounting activity will retain this statement for audit purposes.

5. Special Emphasis.

A. Accurate and Timely Reporting.

(1) Accurate and timely reporting is critical at fiscal year-end. As part of the continuous effort to improve our reports and gain an unqualified opinion on Army financial statements, the DoD Comptroller has directed DFAS to improve both the timeliness and quality of reports.

(2) Correct or fully explain all material errors in a footnote by fiscal year-end. Material errors are abnormal conditions that appear on the departmental-level reports and may include negative unliquidated obligations (NULO), negative balances in accounts payable and receivable, and any overobligations or overdisbursements that exceed funding authority. The TABs and edit errors in the Electra program are a tool to identify these abnormal conditions. Make a special effort to correct errors and provide valid report data on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional work load at a time when there is little flexibility.

(3) Ensure that electronic submissions are in total agreement with the certified hardcopy reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is accurate and complete. The Directorate for DFAS Corporate Operations, Systems Support Division (DFAS-ASCD/IS) will provide verification of file transfer submissions upon request. Activities may verify receipt of their submissions by calling Ms. Joan Keim, Ms. Karen Flint, or Mr. Javier Mejias at 317-510-4786/4785/2545 or DSN 699-4786/4785/2545. The caller must know the name of the file submitted and the number of lines in the file for verification of receipt.

B. Footnotes.

(1) It is imperative to provide detailed and meaningful footnotes for abnormal conditions on the CSCFA-218/CSCFA-112 reports. Some of the most important abnormal conditions are listed in paragraph 5.A.(2) above. Footnotes should explain in detail: (i) which activity is causing the condition, (ii) the appropriation, limit/subhead, budget activity, Army management structure (AMS) or account, and month in which the abnormality occurred, (iii) the amount, (iv) what caused the abnormal balance, (v) what action(s) is/are being taken to resolve the abnormality, and (vi) the time frame of when the condition will be corrected. An example of an acceptable footnote follows:

"Activity reported a negative account payable in the amount of \$\$\$ for 97 1/1 0100.5601 account during the month of September 2001. The error was caused by the duplicated entry of a contractual disbursement that was erroneously processed in the MOCAS system. Correction of the error will be reflected on next month's report."

(2) Vague and/or generic footnotes provided for abnormal balances are not acceptable. Examples of unacceptable footnotes are:

- a. No explanation or footnote provided for TAB error.
- b. Abnormal balance caused by an accounting error.
- c. Disbursements exceed obligations.
- d. Responsible activity has been notified. Research is being conducted.
- e. Abnormal balance caused by intransit, suspended or unsupported disbursements, or disbursements charged to the wrong appropriation at Treasury.
- f. Abnormal balance is caused by undistributed disbursements being offset against payables.

C. Expenditure Timing Issues. Activities processing expenditure transactions through automated processes, such as OPAC and DCAS, must ensure transactions are entered in time to be posted by the receiving activity prior to year-end. The Director for Central Disbursing (DCD) will provide guidance on cutoff dates as well as other processes for disbursing separately.

D. Reimbursable Order Write Down. When both the performing and ordering activities use multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the year, you must write down the reimbursable order to the greater of obligations or earnings. For non-federal orders (source code 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring. Writedown orders to zero both in PBAS Order Control and the CSCFA-112 Report for expiring year RM orders which have not been converted to direct funds. Transfer the corresponding RM collection to Miscellaneous Receipts, appropriation 21 R 3200.

E. Negative Undelivered Orders. Undelivered Orders (UDOs) should not have a negative balance. Research and correct negative UDOs prior to submission of monthly reports. Footnote any unresolved abnormal balances, describe the cause,

corrective action being taken, and the expected date of correction.

F. Problem Disbursements.

(1) During the last few weeks of the fiscal year problem disbursements tend to increase. To prevent this from happening this year and to ensure we meet our problem disbursement reduction goals, we need a concerted effort from everyone.

(2) Each accounting activity should provide a POC for canceled year transactions via E-mail to nancy.fairfield@dfas.mil by August 24th. The POC will also receive the vouchers citing canceling appropriations (see item h. under canceling appropriations below). We will provide a consolidated list to all accounting activities so that questions and advance notices can be communicated and coordinated more effectively.

(3) Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year.

All Appropriations

a. Do - Research and record obligations for problem disbursements IAW DoDFMR Volume 3, Chapter 11, and Accounting Policy Implementation Message 01-15, Unmatched Disbursements, Negative Unliquidated Obligations, In-Transit Disbursements, and Suspense Accounts. For non-MOCAS transactions, use a threshold higher than 2,500 dollars if agreed to with the fund holder or authorized by the obligation matrix for Army fund holders. For MOCAS transactions, use the current prevalidation process in conjunction with the phased reduction in dollar threshold during 2001. Continue to coordinate with the fund holder to resolve issues.

b. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

c. Do - Clear all transactions for element of resource (EOR) 4800 prior to July 1, 2001.

d. Do - Clear all problem disbursements paid prior to October 2000, by June 30, 2001, for all non-

MOCAS transactions and by September 30, 2001, for all MOCAS transactions.

e. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs, or process residual balances into the accounting system using AMS 9966 until the undistributed transaction can be resolved. This action will clear the transmittal and reduce absolute partial clearance balances.

f. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

g. Do - Provide assistance to DFAS-CO to clear rejects.

h. Do - Refer to and comply with the requirements provided in this year-end instruction.

i. Do - Refer to and comply with the Central Disbursing Year-End Instructions which will be published separately.

j. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1, Chapter 19.

k. Do - Have good documentation and supporting data for all transactions - most importantly the automatic interface transactions.

l. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year; at a minimum clear those over 60 days old to reduce status/CER differences.

m. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

n. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets (Disbursing Symbol Station Number (DSSN) 5570) to the Directorate for Expenditures and Reporting (DFAS-AHE/IS) for file maintenance NLT August 30th.

o. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System (DAAS).

p. Do - Submit the RCS CSCFA-302/304 reports on time.

q. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

r. Do - Use the data available in Operational Data Store (ODS) to research problems.

s. Do Not - Post any obligations against EORs 4800 and 4900. Use the correct EOR to clear problem disbursements.

t. Do Not - Reject any transactions to DSSN 5570.

u. Do Not - Process rejects/chargebacks to any station other than DSSN 5570 without a concurrence during August, September, and October.

v. Do Not - Reject disbursements made after September 30, 2000 amounting to \$2,500 or less. However, travel advances and settlements, pay entitlements, and FMS disbursements will be rejected in accordance with subsections 111404 and 111405 of the DoDFMR.

w. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 31st.

b. Do - Notify Analysis Division, Jim Kizer, (317) 510-5455 or DSN 699-5455, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Analysis Division (POC - Jim Kizer (317) 510-5455 or DSN 699-5455) against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - Advise customers to send invoices for canceling appropriations through the Columbus Liaison Office (LO), POC Fred Ticzon, 614-693-8881. The LO will ensure these invoices are received by the appropriate invoice control area at DFAS-CO.

h. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. For vouchers paid by Columbus, the LO will obtain the hard copy vouchers, sort, identify, and fax them to the applicable accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 5.D.2 above).

i. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

j. Don't - Process any charges citing a canceling year appropriation in September without faxing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: [http://oraappl.dfas.mil/reftoolv/owa/vpocl040\\$.startup](http://oraappl.dfas.mil/reftoolv/owa/vpocl040$.startup).

k. Don't - Reject any charges citing canceling appropriations in September without faxing a copy of the reject letter to the charging DSSN. Use the following website to locate information concerning DSSNs: [http://oraappl.dfas.mil/reftoolv/owa/vpocl030\\$.startup](http://oraappl.dfas.mil/reftoolv/owa/vpocl030$.startup).

G. Invalid use of Elements of Resource (EORs)

(1) All 26** EORs with a fourth position of 1,2,3,4,8 or V,W,X,Y, are for use with Operation and Maintenance, Army Reserve (OMAR) and Operation and Maintenance, Army National Guard (OMANG) only.

(2) All 27** series EORs are temporary pseudo EORs established for internal accounting processes. These EORs do not have a valid corresponding OMB Circular A-11 object class for reporting obligations and deobligations to OMB. Therefore, all 27** series EORs must net to zero each month within the basic symbol, fiscal year, allotment serial number, and source of funds, i.e., direct and reimbursable.

(3) Congress has placed a 15 percent restriction on the dollar amounts obligated and reported for miscellaneous or "Other Contract Services." Therefore, net year-end obligations (obligations minus deobligations) recorded in EOR 252G (Other Contract Services) must not exceed 15 percent of the total net obligations for all 25** series EORs within each unexpired and x year appropriation and source of funds, i.e., direct and reimbursable. See Acctg Pol Impl Msg 01-20 for more information.

H. Do-It-Yourself (DITY) Moves. Record advances for both local and permanent change of station (PCS) DITY moves for Operation and Maintenance (OMA) appropriations using EOR 4140 and AMS 0951. Any transaction in EOR 4140 must have a corresponding AMS from the 09** series.

I. Recoveries VS Credit Obligations. Record prior year downward obligation transactions as recoveries (transaction report code (TRC) 1D). Record the correction of an accounting error separately as a reversal of the original transaction (credit obligation, TRC 1J). Do not combine prior year recoveries with the correction of prior year accounting errors.

J. Use of Contingency Funds (Representation Funds, Limit .0012). When executing contingency funds, be extremely careful to comply with all regulatory requirements and reporting guidelines, and do not exceed ceilings. Obligate and disburse these funds only for the purposes intended and authorized in AR 37-47 (Contingency Funds of the Secretary of the Army). It is not necessary to turn in excess .0012 funds.

6. Program and Budget Accounting System (PBAS) Order and Fund Control.

A. The Detail Other Customer (DOC) module for non-FMS orders will be open for adjustments until 9:30 P.M. on October 5th. This cutoff date will be moved back again for FY 2002 year-end reporting. During the upcoming fiscal year, review your business practices and make the necessary changes to be ready to meet a reduced cutoff date next year. Reported program and funds must agree with the PBAS order and fund control subsystems of PBAS. Any command having below threshold reprogramming authority must reflect changes within its authority in the PBAS fund control system no later than 2400 hrs EST, September 30th of the current fiscal year.

B. For unexpired Research, Development, Test, and Evaluation accounts, verify reported funds at the nine position AMS level. For unexpired Major Construction, Army accounts, verify reported amounts at the eight position AMS level.

C. For Army Procurement Appropriations, the value shown on the status reports for customer orders must agree with the value shown in order control by fiscal year, appropriation, and major reimbursement source code (RSC) for all RSCs except 408 and 417 (validated by detail RSC). Validate all years. Follow the writedown procedures in paragraph 5.D.

7. Expenditure Reporting.

A. All activities processing expenditure reports must provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC to the appropriate 302 report representative in Attachment 1 NLT July 1, 2001.

B. Research and correct transactions currently appearing on the suspense history listing and all existing status/CER discrepancies prior to September 30th of the current fiscal year.

C. Clear all status/CER variances for canceling year appropriations by September 30th of the current fiscal year.

D. Research and correct transactions for canceling year appropriations appearing on the mapper listing prior to September 30th of the current fiscal year.

8. Status Reporting. Provide all required supplemental information such as schedules, footnotes, negative reports, etc. by E-mail or fax to the budget execution team representative for your Operating Agency (OA) listed in Attachment 1. If fax is used, address it to the proper POC and use the fax number in Attachment 1.

A. Status of Approved Resources (CSCFA-218) and Status of Reimbursements (CSCFA-112). Provide your budget execution team POC with the name and phone number of a person who is familiar with all aspects of the reports and can resolve any problems. Identify all data submitted with year-end reports by the appropriate OA, allotment serial number (ASN) and FSN. In addition, include with the CSCFA-112 report the Report on Receivables Due from the Public (Schedule 9) for each appropriation having receivables in RSC 9** and N00 (zero, zero). Submit source code 9** data at the detail source code level. Explain with a footnote all significant increases from the beginning year balance in any age code.

B. Civilian Manpower Obligation Data (CMOD) Report.

(1) Report only Army civilian employees' end strength and man-months for the appropriations in Attachment 6.

(2) Use the following salary averages as a sanity check. If your CMOD report differs greatly, be prepared to explain the inconsistency. Perform the review at the reportable AMS/EOR level.

a. The average full time permanent (FTP) general schedule (GS) (EOR 4th position B) salary (obligations for base pay divided by work years) is \$44,620.

b. The average (FTP) wage grade (WG) (EOR 4th position C) salary (obligations for base pay divided by work years) is \$35,576. (Depot maintenance activities may vary from this amount.)

c. The average (FTP) senior executive service (SES) (EOR 4th position F) salary (obligations for base pay divided by work years) is \$120,279.

d. The average (FTP) direct foreign nationals (EOR 4th position T) salary (obligations for base pay divided by work years) is within the salary range of \$31,052.

e. The average (FTP) indirect foreign nationals (EOR 4th position 5) salary (obligations for base pay divided by work years) is within the salary range of \$59,829.

f. Overtime costs divided by overtime work years equal or are less than the maximum annual rate of overtime for GS/merit pay employees. NOTE: The annual overtime rate cannot exceed 1 1/2 times the salary of a GS-10 step 1 (\$39,510 times 1.5) which is \$59,265 for the current calendar year.

(3) Report EORs for reserve technicians (4th position of EOR = J, K or L) for OMANG (2065) and OMAR (2080) only.

(4) For current fiscal year, do not report negative values for obligation, end strength, or work months.

C. Management Decision Package (MDEP) and Special Operations Decision Package (SODP) Reporting.

(1) Report direct and reimbursable obligations and recoveries (deobligations) on the CSCFA-218, Section 6, Schedule 1.

(2) Report the appropriations listed in Attachment 7 while in an unexpired status.

(3) The primary obligation (TRC 1J) should equal the MDEP/SODP obligation (TRC 44) by basic symbol, limit, source of funds (SOF) and AMS.

(4) For prior years, primary recovery (TRC 1D) should equal MDEP/SODP recovery (TRC 45) by basic symbol, limit, SOF, and AMS.

(5) Report functional cost account (FCA) codes only for direct funds. If reported MDEP/SODP data have corresponding FCA codes, they should equal by appropriation and AMS. Corresponding FCA codes for certain MDEP codes are provided in DFAS-IN Manual 37-100, Army Management Structure.

D. Morale, Welfare, and Recreation (MWR) Reporting.

(1) Report on the CSCFA-218, Section 5, Schedule 2.

(2) For current year appropriations:

- a. Report EOR at 4 positions.
- b. Report AMS at 7 or 8 positions (IAW DFAS-IN Manual AR 37-100).
- c. All records must contain FSN.
- d. All obligations in payroll EORs will have corresponding obligations in benefit EORs.
- e. Any credit amount requires an explanatory footnote.

(3) The Community and Family Support Center (CFSC) has provided a checklist to minimize MWR reporting problems. See DFAS-IN 37-1, Table 27-3, paragraph E.

E. Prompt Pay Act (PPA) Report. File transfer using the record layout in Table 28-5 of DFAS-IN Regulation 37-1.

F. Other Required Reports. Submit a negative report if appropriate for the following:

(1) 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability (UCL)) Report. Many activities are not reporting valid UCLs. Be certain there are no UCLs for your activity before you submit a negative report.

(2) DD COMP (SA) 1466 Report of Costs in Support of Secret Service. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281005. Field Organizations should submit their reports to the accounting activity for consolidation, and not directly to DFAS-IN.

(3) Forest Products Program Report. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281002.

(4) Problem Disbursement Reports.

- a. Condition 3 (NULOs)
- b. Problem Disbursement Report 3B (Obligations Posted on Behalf of the Fund Holder).
- c. Inter/Intra Service Problem Disbursement Report.

(5) Exchange of Training and Related Support Report. Prepare IAW DoDFMR, Volume 11A, Chapter 10.

(6) Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report.

G. Additional Requirements.

(1) Unearned Revenue vs. Unfilled Orders. Unearned revenue exceeding unfilled orders at the detail RSC level is an abnormal condition. If this condition exists, provide an explanatory footnote on the CSCFA-112 Report. This condition cannot exist for a canceling appropriation.

(2) Proper Reporting of Suspended Reimbursement Transactions. Use RSC S00 (zero zero) with AMS 9966 on the CSCFA-112 report to identify suspended reimbursement transactions. Certified reports with ending receivable balances in AMS 9966 without RSC S00 are unacceptable.

(3) RSC 9**. Write-down reimbursable orders for RSC 9** as explained in paragraph 5.D. When the performer's funds are expiring, write down the orders and transfer unearned revenue to the new fiscal year so there will be no reimbursements receivable in RSC 9**. When the performer's funds are not expiring, do not write down the orders and reimbursements receivable will remain in the prior year along with the unearned revenue and unfilled orders. When unfilled orders remain in the prior year, provide a footnote giving the unfilled amount for each three position detail AMS.

(4) Advance Accruals Equal to Unliquidated Balance. Ensure that all advance accruals (TRCs 16, 17, 18, 19) are equal to the outstanding unliquidated balance in the advance EOR. In addition, if you cite an advance EOR, you must cite a valid AMS - not AMS 9966.

(5) Object Class (OC) 41 and 43. Report these OCs at the four position EOR level for all fiscal years.

9. General Ledger Trial Balance Reporting.

A. Pre-closing Submission. The accounting date must cite 0901. Applicable general ledger accounts on the pre-closing trial balance must be in agreement with the status reports. Include any Electra status adjustments in the pre-closing general ledger. Do not submit your pre-closing general ledger prior to certifying your September 30, 2001 status reports. See Electra Processing, paragraph 3.D.

Call the General Ledger POC (see Attachment 1) when you have submitted your pre-closing general ledger file.

B. Year-end Process. Budgetary and proprietary trial balances must be in balance. Correct any pre-closing trial balance edit errors before submission. Pre-closing trial balances are due on the 11th workday. Fax adjustments made to status report bottom line totals after submission of the general ledger trial balances to the general ledger POC at 317-510-3050 or DSN 699-3050 within 48 hours after making the adjustment.

C. Post-closing submission. The accounting date must cite 0002. Revenue, expense, accruals paid, and earnings collected general ledger accounts (GLACs) must be zero. Inventory, accrued annual leave liability, and fixed asset GLACs must have moved forward to the new fiscal year. Do not report trial balances for canceled appropriations indicated in Attachment 8. Run the post-closing general ledger only after all Electra adjustments have been entered into your pre-closing general ledger. Call the General Ledger POC (see Attachment 1) when you have submitted your post-closing general ledger file.

10. Army Working Capital Fund (AWCF) Reporting.

A. Certification/Assurance Statements: All sites that were converted to single stock fund during FY 01 must certify in accordance with paragraph 4 for the period before the conversion.

B. Reporting of Funds Received (TRC 1C).

(1) Supply management activities will report funds received for capital budget authority and obligation authority received on funding authorization documents (FADs).

(2) Depot maintenance and ordnance activities will report funds received on FADs for capital budget authority plus the funding based upon the acceptance of reimbursable orders.

C. Distinction between Operating Cost Authority, Capital Budgeting Authority, and Operating Obligation Authority.

(1) Operating cost authority (OCA) is in Section C of the FAD, OCAUTH. For all activity groups (other than

Supply Management, Army) costs include those reported in Part I, Line 10, Accounting Report (M) 1307 (AR 1307).

(2) Capital budget authority is in Section A of the FAD by project (projects are the 3rd through the 8th digit of the AMS as identified in DFAS-IN Manual 37-100). Capital obligation authority represents a limitation subject to the provision of Section 1517 of 31 U.S.C., the Anti-Deficiency Act. Do not incur obligations beyond the amount shown in Section A of the FAD.

(3) Operating obligation authority is in Section C of the FAD, OBAUTH. Operating obligation authority is subject to the provisions of Section 1517 of 31 U.S.C. of the Antideficiency Act.

D. Financial Reporting.

(1) Pensacola will report Information Services by submitting a general ledger in lieu of the status reports and will attest to the accuracy and correctness of the hard copy general ledger trial balance reports using the assurance statement at Attachment 5.

(2) Accounting Report (M) 1307 (AR 1307). All activities accounting for a business area of AWCF must submit the AR 1307, to the Directorate for DFAS Corporate Operations, Working Capital Fund Branch (DFAS-AHCBB/IS). Use the format for the report shown in DoDFMR, Volume 11B. DFAS-AHCBB/IS will accept alternate formats for the following:

a. Supply management activities and information services unable to produce the AR 1307 using their current system will use the general ledger submission. Depot maintenance activities using the Standard Industrial Fund System (SIFS) should submit the general ledger and supplemental CABDECK general ledger.

b. The information reported for reimbursements earned, reimbursements collected, and accounts receivable must agree with reimbursements receivable as reported on the CSCFA-112. Disbursements, accounts payable, accrued liabilities, undelivered orders, and advances must agree with the CSCFA-218.

d. Amounts reported on the AR 1307 report must agree with the general ledger trial balance.

(3) DD-COMP (M) 1302 Report (Statement 7). This report is the Inventory Management Report, Part VII of the AR 1307 (see DoDFMR, Volume 11B). U.S. Army Materiel Command (USAMC) supply management activities are to submit the USAMC 130 report.

(4) Financial Statements 4a and 6. USAMC activities are to submit activity-level supply management business area reports.

(5) Supplemental Accounts Receivable. Each activity must also submit an Accounts Receivable report along with their CSCFA-112 submission. Footnote and explain any negative balances. Do not submit this report if you do not have reimbursable activity.

(6) Report on Receivables Due from the Public. Each Schedule 9 report must contain a Summary 900 Report in addition to the detail source code report.

(7) Cost Accounting Budget Files (CAB File). AWCF depot maintenance and ordnance activities must submit this portion of the AR 1307 (see DoDFMR, Volume 11B).

E. AWCF Balance with Treasury. Adjust the AWCF balance with Treasury to zero at the beginning of the new fiscal year. The journal voucher (JV) should represent the actual cash balance brought forward from the September 30th closing. Do not include other adjustments.

(1) If the AWCF balance with Treasury contains a debit balance as of October 1, 2001, credit Fund Balance with Treasury (or associated sub-accounts) and debit Transfer-Out Without Reimbursement or Net Treasury Balance 3211.4, as appropriate.

(2) If the AWCF balance with Treasury contains a credit balance as of October 1, 2001, debit Fund Balance with Treasury (or associated sub-accounts) and credit Transfers-In Without Reimbursement or Net Treasury Balance 3211.4, as appropriate.

(3) Retain the original JV and submit a copy to DFAS Indianapolis (Sustaining Forces), Attn: DFAS-IN/AHCBB/IS, 8899 E. 56th Street, Indianapolis, IN 46249-1325, or fax to 317-510-7446.

11. Canceling Appropriations.

A. Retaining Canceled Account Records. At September 30 of the current fiscal year, the closing account end-of-period balances reported will represent the balances which will cancel at post-closing. Keep detailed records of the liabilities for all canceled obligations. This includes automated accounting systems. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation.

B. Disbursements made from unexpired funds to liquidate canceled year liabilities cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less. During September, the fund holder should follow-up as to the status of these funds and notify the accounting activity when funds have been requested and are expected to be disbursed before September 30th. This will enable the accounting activity to include all disbursed funds in the year-end status reports. You cannot use funds received during the current fiscal year to liquidate canceled year liabilities during the next fiscal year. Obligate and disburse the funds or return them prior to September 30th.

C. Expedite all transactions (disbursements, collections, and adjustments) affecting canceling appropriations to ensure the transactions are processed prior to September 30th. Also, expedite billings which charge canceling appropriations so that disbursements can be made prior to year-end. Coordination between accounting activities, contracting offices, and other serviced activities is essential. Accounting activities should encourage close coordination between administrative contracting officers and vendors to expedite obtaining invoices.

D. Receivables are equal to earnings minus collections. Before year-end closing, review receivables to ensure they are valid and collectible. Report accounts receivable in canceling appropriations on the CSCFA-112.

E. Clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

(1) Negative unliquidated obligations (NULOs) at AMS level.

(2) Unliquidated obligations or reimbursement receivable balances in AMS 9966.

(3) Negative unobligated balances at the appropriate AMS level.

(4) Credit reimbursement receivable balances.

(5) Any reimbursement receivable balances in AMS 09**.

(6) Credit undelivered orders.

(7) Credit unfilled orders.

(8) Credit accounts payable.

(9) Positive or negative advances.

(10) Status/CER differences.

F. Any abnormal balances created by clearances processed for canceling year transactions, as well as any other remaining canceling year abnormal balances, will be subject to cross-leveling at DA level between remaining OA funds.

G. Attachment 8 lists the appropriation cancelation dates.

12. Transactions Affecting Canceling Appropriations.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this memorandum, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) Activities processing canceling appropriation transactions in September will notify the applicable accounting activity by fax of any canceling appropriation transactions. Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation,

DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 12.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, DFAS-AHE/IS will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, DCAS and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, DFAS-AHE/IS will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station, as identified in DFAS-IN Manual 37-100. The transactions will cite suspense project code 9966, ASN CNCL, and for collections, RSC S00. DFAS-AHE/IS will provide copies of the JVs to the applicable DFAS Indianapolis budget execution team for forwarding to the accounting activity. The September CER will include the departmental level adjustments. DFAS-AHE/IS will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

C. Accounting activities will receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 12.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. DFAS-AHE/IS will have already processed the transactions as stated in paragraph 12.B. Forward invalid transactions to DFAS-AHE/IS. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

(3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled

appropriation. Post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports.

(4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation. Post the transactions to your canceled appropriation records. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Adjust the CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

D. DFAS-AHE/IS will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, DFAS-AHE/IS will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 12.C.

E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 12.C and 12.D will apply. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical errors or misclassified payments. Obtain approval from the Directorate for Expenditures and Reporting, Problem Disbursement Division (DFAS-AHEB/IS) for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access ODS to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS Indianapolis Center expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 21F3875.1110/2220 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the

fund manager. Credit collections received after the appropriation cancels to 21R3200.0001.

13. Foreign Military Sales (FMS) and Security Assistance Appropriations.

A. Submission Instructions. All security assistance accounting and reporting functions, except expenditure/DELMAR reporting, are located at the DFAS-Denver Center (DFAS-DE). This applies to FMS, International Military Education and Training (IMET), Foreign Military Financing, (FMF) and Military to Military Contact Program (MMCP). POC is Shelly Smock, 303-676-6571 or DSN 926-6571.

(1) Hard copy reports for Foreign Military Sales (97-11X8242), IMET (21-*1081), Foreign Military Financing (21-*1082), and Military to Military Contact Program (97-11*1084) are not required.

(2) All CSCFA-218 data must contain the applicable country, case, line, OA, EOR, FSN and ASN. Also report CMOD data for FMS and FMF using TRCs 37 (Civilian End Strength) and 38 (Cumulative Civilian Manmonths). Data records in your September file transfer submission must include all TRCs and the inside and outside government indicator codes shown on these schedules.

a. Schedule 1: Primary Data.

b. Schedule 3: Schedule of Obligations and Deobligations.

c. Schedule 4: Annual Schedule of Unobligated Funds and Unliquidated Obligations.

d. Schedule 7: Schedule of Accrual Data.

(3) Include the TRCs listed below and shown on the Schedule of Unobligated Funds and Unliquidated Obligations in your September file transfer submission:

a. ZB - Unobligated Balance, end of period.

b. ZE - Unliquidated Obligations, end of period.

(4) Prompt Pay Act Reporting. File transfer the prompt pay report using the record layout in Table 28-5 of DFAS-IN Regulation 37-1.

B. PBAS Order and Fund Control. PBAS order control MODP will be open for prior year FMS obligation authority adjustments upon request, on a case-by-case basis, to correct/prevent abnormal balances. Submit your requests to DFAS-AYBAD/DE, Shelly Smock, 303-676-6571 or DSN 926-6571, from October 1st to 3rd, between 9:00 A.M. and 3:00 P.M. EST on normal workdays.

C. Canceling Expired Accounts. In addition to expiring year requirements for basic symbols 1081 and 1082, activities receiving FMS administrative allotment funds must cancel (close) the fifth expired year (A96/M96) funds by September 30th.

D. Footnotes. Footnotes are required for all negative unliquidated obligations (NULOs) and negative unobligated funds.

POINTS OF CONTACT

| REPORT | POC | COMMERCIAL/DSN | E-MAIL ADDRESS |
|---|--|--|--|
| 302 Report (Receipt of Report) DSSN 5570 | Irving Hall Maria Johnson Barbara Tibbs Hazel Jones | 317-510-4594/699-4594 317-510-4593/699-4593 317-510-5454/699-5454 317-510-1175/699-1175 | irving.hall@dfas.mil maria.johnson@dfas.mil barbara.tibbs@dfas.mil hazel.jones@dfas.mil |
| DSSNs 5052,5286,5588,6350, 6353,6362,6417,6436,8733,8734, 8735,8748,8785 | | | |
| DSSNs 5498,5499,6321,6333, 6335,6356,6387,6409,6411,6460, 6469,6551,6583,6944,8579,8599, 8763,8764 | Renate Kincy | 317-510-5770/699-5770 | renate.kincy@dfas.mil |
| All other DSSNs | Barbara Tibbs | 317-510-5454/699-5454 | barbara.tibbs@dfas.mil |
| 1061 (Interfund Billing) | Jeanette Hauk Ronnie Daniels | 317-510-5436/699-5436 317-510-4585/699-4585 | jeanette.hauk@dfas.mil ronnie.daniels@dfas.mil |
| 304 | Pearl Craig | 317-510-5190/699-5190 | pearl.craig@dfas.mil |
| 112 Parts III-VIII (Schedule 9) | Jerry McGlothlin Chris Mazzarella | 317-510-6301/699-6301 317-510-7867/699-7867 | jerry.mcglathlin@dfas.mil christian.mazzarella@dfas.mil |
| File Transfer Protocol & Verifi- cation of File Receipt | Joan Keim Karen Flint Javier Mejias | 317-510-4786/699-4786 317-510-4785/699-4785 317-510-2545/699-2545 | joan.keim@dfas.mil karen.flint@dfas.mil Javier.mejias@dfas.mil |
| CAWCF (Policy) | Ron Crouch | 317-510-5588/699-5588 | ron.crouch@dfas.mil |
| CAWCF (Reports) (21X4528) | Don Grubb | 317-510-7139/699-7139 | don.grubb@dfas.mil |
| CER | Your Budget Execution POC | 317-510-****/699-**** | |
| CMOD | Jerry McGlothlin | 317-510-6301/699-6301 | jerry.mcglathlin@dfas.mil |
| DWCF (Reports) Business Area AA, AC, AF | Gerald Davenport | 317-510-2617/699-2617 | gerald.davenport@dfas.mil |
| DWCF (Policy) | Cindy Cheney | 317-510-3288/699-3288 | cynthia.cheney@dfas.mil |
| Fixed Assets | Ron Crouch | 317-510-5588/699-5588 | ron.crouch@dfas.mil |
| Foreign Military Sales (DFAS-DE) | Shelly Smock | 303-676-6571/926-6571 | rachelle.smock@dfas.mil |
| General Ledger Report | Dwight Young | 317-510-7132/699-7132 | dwight.young@dfas.mil |
| General Ledger (Policy) | Cindy Cheney | 317-510-3288/699-3288 | cindy.cheney@dfas.mil |

Attachment 1

POINTS OF CONTACT (Continued)

| REPORT | POC | COMMERCIAL/DSN | E-MAIL ADDRESS |
|-----------------------------|---------------------------|-----------------------|--|
| MDEP/SODP | Your Budget Execution POC | 317-510-****/699-**** | |
| FCA (Except MWR) | Your Budget Execution POC | 317-510-****/699-**** | |
| Problem Disbursement Rpts | Larry Rudisill | 317-510-5443/699-5443 | larry.rudisill@dfas.mil |
| Reports (Policy) | Nancy Fairfield | 317-510-3380/699-3380 | nancy.fairfield@dfas.mil |
| Procurement | Your Budget Execution POC | 317-510-****/699-**** | |
| Prompt Payment | Jim Braun | 317-510-2091/699-2091 | jim.braun@dfas.mil |
| All Other 112/218 Reporting | Your Budget Execution POC | 317-510-****/699-**** | |
| | | | |

Attachment 1 (Continued)

POINTS OF CONTACT (Continued)
Army Budget Execution Teams

| BE Team | Operating Agencies (OA's) | DFAS Field Sites/Army Accounting Activities | Team Leader | Phone and Fax Numbers | E-Mail Address |
|-----------------------------------|--|---|------------------|--|---------------------------|
| Operation and Maintenance | 03,07,17,20,21,25,28,2X,37,38,42,50,57,76,78,82,84,86,89,94,GF,JS,RP,SF,SJ,ST,SX | Rome, Orlando, Seaside, Europe, Lawton, Korea, Lexington, Honolulu, Norfolk, Japan, DNO | Jan Crews | 317-510-3232 699-3232 Fax 317-510-2678 699-2678 | janet.crews@dfas.mil |
| Investment | 08,35,41,4A,4B,4C,5*,6*,36,BM,SA,SD,SP,SR,SS,SW,S4 | St Louis, Omaha, Rock Island, Corps of Engineers Finance Center | Don Grubb | 317-510-7139 699-7139 Fax 317-510-7446 699-7446 | don.grubb@dfas.mil |
| Military Pay and Special Accounts | 01,1A,06,18,22,23,24,25,27,30,32,40,74,75 | San Antonio, National Guard USPFOS | Liz Ridge | 317-510-2620 699-2620 Fax 317-510-6188 699-6188 | elizabeth.ridge@dfas.mil |
| Working Capital Fund (WCF) | All AWCf | All AWCf | Gerald Davenport | 317-510-2617 699-2617 Fax 317-510-7446 699-7446 | gerald.davenport@dfas.mil |

Attachment 1 (Continued)

POINTS OF CONTACT (Continued)
Expenditure Support Teams

| Functional Duties | Assigned Personnel | COMMERCIAL/DSN | E-Mail Address |
|---|-----------------------------------|--|---|
| Treasury File (SOT/SOIF) | Donna Coleman | 317-510-5140/699-5140 | donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil |
| Uncleared IF *Departmental Level (Installation Level to Spt Teams) | Jeanette Hawk Alberta Thompson | 317-510-5436/699-5436 317-510-5456/699-5456 | jeanette.hawk@dfas.mil alberta.thompson@dfas.mil |
| Balance Forward Loads-Other Svcs | Maria Johnson | 317-510-4593/699-4593 | maria.johnson@dfas.mil greg.schmalfeldt@dfas.mil |
| Year End JV-Close Outs | Jim Kizer Donna Coleman | 317-510-5455/699-5455 317-510-5140/699-5140 | jim.kizer@dfas.mil donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil |
| Monitor Closed Accounting Adjustments | Maria Johnson Donna Coleman | 317-510-4593/699/4593 317-510-5140/699-5140 | maria.johnson@dfas.mil donna.coleman@dfas.mil greg.schmalfeldt@dfas.mil |

Attachment 1 (Continued)

SCHEDULE OF REPORT DUE DATES

| REPORT | TIME /MONTH | WORKDAY |
|--|----------------------|------------------------|
| CSCFA-302 RIC-RUFEDGL CIC-AFHA | 2400 EST October | 2nd |
| CSCFA-304 RIC-RUFEDPE CIC-AFHF | 2400 EST October | 2nd |
| TREAS 1061 RIC-RUFEDPE CIC-AFHF | 2400 EST October | 2nd |
| Interfund processing for DAAS summary billing records | 2400 EST October | 3rd |
| General Ledger Trial Balance - Pre-Closing RIC-RUFEDGL CIC-AFAA | 1800 EST October | 11th |
| General Ledger Trial Balance - Post-Closing RIC-RUFEDGL CIC-AFAA | 1800 EST October | 15th |
| CSCFA-218 (Foreign Military Sales) RIC-RUFEDPE CIC-AFMS | 1800 EST October | 3rd |
| CSCFA-218 (DWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO | 1800 EST October | 3rd |
| CSCFA-218 (Direct Reporting) RIC-RUFEDPE CIC-AFAF | 1800 EST October | 3rd |
| CSCFA-112 (Direct Reporting) RIC-RUFEDPE CIC-AFAF | 1800 EST October | 3rd |
| CSCFA-112 (DWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO | 1800 EST October | 3rd |
| CAB File-GENERAL LEDGER (97X4930.AAP*) RIC-RUFEDPE CIC-ADOF | 1800 EST October | 3rd |
| DWCF Financial Statements A1, 3, 4 ***Depot Maintenance Area Only*** | 1800 EST October | 3rd |
| DWCF Financial Statements 4a *Supply Management Area Only* | 1800 EST November | 19th (Calendar Day) |
| DWCF Financial Statements 6 *Supply Management Area Only* | 1800 EST November | 19th (Calendar Day) |
| DWCF DD COMP (M) 1302 RIC-RUFEDPE CIC-ABOF | 1800 EST October | 5th |
| DWCF Accounting Report (AR) 1307 | 1800 EST October | 5th |
| DWCF Supplemental Accounts Receivable Report | 1800 EST October | 5th |
| DWCF CSCOA-80 RIC-RUFEDPE CIC-ABOF | 1800 EST October | 5th |
| CAWCF Statement 1 | October | 14th |
| CAWCF Statements 2, 4, 4a, 6 | October | 14th |
| Schedule 9 Report on Receivables Due from the Public | 1800 EST October | 3rd |
| Condition 3 NULO Report & Problem Disbursement Report 3B | 1800 EST October | 8th |
| Iner/Intra Service Disbursement Report | 1800 RST October | 17th (Calendar Day) |

Attachment 2

SCHEDULE OF REPORT DUE DATES (Continued)

| REPORT | TIME/MONTH | WORKDAY |
|--|---------------------|---------|
| RCS DD-COMP(A)1789 Unit Exchange Report (Chapter 2C-Exchange of Training and Related Support) | 1800 EST October | 14th |
| CSCFA-112 | 1800 EST October | 3rd |
| CSCFA-218 | 1800 EST October | 3rd |
| Section 5, Schedule 2, APF Support to MWR Activities | 1800 EST October | 3rd |
| Section 6, Schedule 1, MDEP Data | 1800 EST October | 3rd |
| Section 6, Schedule 2, Prompt Payment Act Report | 1800 EST October | 3rd |
| Section 7, Schedule of Approved Program/Funds and Unliquidated Obligations | 1800 EST October | 3rd |
| DD-COMP (SA) 1466 Report of Costs in Support of Secret Service | 1800 EST October | 6th |
| RCS 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability) | 1800 EST October | 6th |
| Certified Statement of the Value of Homes on Hand for the Homeowners Assistance Fund (COE ONLY) | 1800 EST October | 6th |
| Forest Products Program Report | 1800 EST October | 6th |
| Installation Support Execution (to support base review/realignment/closure issues and cost per output factors) | 1800 EST October | 18th |

Attachment 2 (Continued)

ACCOUNTING ACTIVITY ASSURANCE STATEMENT

(LETTERHEAD)

ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF ASSURING OFFICIAL)

TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNS BEING REPORTED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE USED BY ACCOUNTING ACTIVITIES. THEY WILL PROVIDE THIS STATEMENT TO THE ALLOTMENT/ALLOWANCE HOLDER ON A SEPARATE COVER LETTER BEFORE CERTIFICATION OF THE YEAR-END REPORTS.

Attachment 3

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)

CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby certify that the amounts shown on attached reports and schedules include all known transactions and are correct. All transactions meeting the documentary evidence requirement for Government obligations under 31 U.S.C. 1501 (a) have been obligated and are so reported.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)

TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNs BEING CERTIFIED)

EXPLANATION

ALLOTMENT/ALLOWANCE HOLDERS WILL CERTIFY THE STATUS
REPORTS USING THE ABOVE CERTIFICATION STATEMENT.

Attachment 4

ACCOUNTING ACTIVITY GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)

ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to the Status and Expenditure reports, as required.

DATE: (DATE SIGNED)

SIGNED: (SIGNATURE OF ASSURING OFFICIAL)

TITLE: (TITLE OF POSITION)

ADDRESS AND TELEPHONE NUMBER

(LIST OF FUNDS, OAs, ASNs, and FSNs BEING REPORTED)

EXPLANATION

GENERAL LEDGER TRIAL BALANCES ARE SUBMITTED FROM THE ACCOUNTING ACTIVITY TO THE DFAS INDIANAPOLIS CENTER FOR SUSTAINING FORCES. THE ABOVE STATEMENT WILL BE SIGNED BY

THE ACCOUNTING ACTIVITY AS OUTLINED IN PARAGRAPH 4E.

Attachment 5

CIVILIAN MANPOWER OBLIGATION DATA REPORTING APPROPRIATIONS

| APPROPRIATION | DESCRIPTION |
|-------------------|---|
| 21-11*1082 | Foreign Military Financing, Executive |
| 21*1705 | National Board For The Promotion Of Rifle Practice, Army |
| 21*1805 | Cemetery Expenses, Army |
| 21*2020 | Operation and Maintenance, Army |
| 21*2040 | Research, Development, Test & Evaluation |
| 21*2050 | Military Construction, Army |
| 21*2065 | Operation & Maintenance, Army National Guard |
| 21*2080 | Operation & Maintenance, Army Reserve |
| 21*2086 | Military Construction, Army Reserve |
| 21*7020 | Military Construction, Family Housing |
| 21*7025 | Operation & Maintenance, Family Housing |
| 96*4902 | Civil Works |
| 97X4090 | Homeowners Assistance Fund, Defense |
| 97X4930.**** | Defense Working Capital Fund |
| 97*0100.5600 | Operation & Maintenance, Defense-US Special Operations Command (USSOCOM) |
| 97*0400.5600 | Research, Development, Test, and Evaluation, Defense-Special Operations-Allocation to US Special Operations Forces Command-Army |
| 97*0500.5601/5600 | Military Construction, Defense Agencies-Allocation to US Special Operations Forces Command-Army |
| 97X8242 | Foreign Military Sales |

Attachment 6

MANAGEMENT DECISION PACKAGE (MDEP) REPORTING APPROPRIATIONS

| | | |
|---------|--------------|---------------|
| 21*1705 | 21*2010 | 21*2020 |
| 21*203* | 21*2040 | 21*2050 |
| 21*2060 | 21*2065 | 21*2070 |
| 21*2080 | 21*2085 | 21*2086 |
| 21*7020 | 21*7025 | 97*0130.***** |
| 97X4090 | 97x4930.A*** | |

Attachment 7

APPROPRIATION CANCELATION DATES

| FY | 1 YEAR AVAILABILITY | 2 YEAR AVAILABILITY | 3 YEAR AVAILABILIT Y | 5 YEAR AVAILABILIT Y |
|----|------------------------|------------------------|----------------------------|----------------------------|
| 92 | | | | SEP 30, 01 |
| 93 | | | | SEP 30, 02 |
| 94 | | | SEP 30, 01 | SEP 30, 03 |
| 95 | | SEP 30, 01 | SEP 30, 02 | SEP 30, 04 |
| 96 | SEP 30, 01 | SEP 30, 02 | SEP 30, 03 | SEP 30, 05 |
| 97 | SEP 30, 02 | SEP 30, 03 | SEP 30, 04 | SEP 30, 06 |
| 98 | SEP 30, 03 | SEP 30, 04 | SEP 30, 05 | SEP 30, 07 |
| 99 | SEP 30, 04 | SEP 30, 05 | SEP 30, 06 | SEP 30, 08 |
| 00 | SEP 30, 05 | SEP 30, 06 | SEP 30, 07 | SEP 30, 09 |
| 01 | SEP 30, 06 | SEP 30, 07 | SEP 30, 08 | SEP 30, 10 |

Attachment 8